DECHERT LLP

1095 Avenue of the Americas New York, New York 10036-6797

Telephone: (212) 698-3500 Facsimile: (212) 698-3599

Andres J. Levander Kathleen N. Massey Adam J. Wasserman

Attorneys for Michael Ainslie, John F. Akers, Roger S. Berlind, Thomas H. Cruikshank, Marsha Johnson Evans, Sir Christopher Gent, Roland A. Hernandez, Henry Kaufman and John D. Macomber

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK		
	X	
	:	
In re:	:	Chapter 11
	:	a
LEHMAN BROTHERS HOLDINGS INC., et al.	:	Case No. 08-13555 (JMP)
	:	
Debtors.	:	(Jointly Administered)
	:	
	X	

CERTIFICATE OF SERVICE

FOR INSURED PERSONS' REPLY IN SUPPORT OF MOTION, PURSUANT TO SECTION 362 OF THE BANKRUPTCY CODE, FOR AN ORDER MODIFYING THE AUTOMATIC STAY TO ALLOW SETTLEMENT PAYMENT UNDER DIRECTORS AND OFFICERS INSURANCE POLICY TO SETTLE THE <u>EQUITY/DEBT CLASS ACTION</u>

- I, Julian Pereira, hereby certify under penalty of perjury that:
- 1. I am a paralegal at Dechert LLP. I am not a party to the action, am over the age of eighteen years of age and reside in Livingston, New Jersey.
- 2. On September 11, 2011, I caused to be served a true and correct copy of the *Insured Persons' Reply In Support of Motion, Pursuant to Section 362 of the Bankruptcy Code*,

Filed 09/12/11 Entered 09/12/11 14:53:20 Main Document 08-13555-mg Doc 19869 Pg 2 of 22

for an Order Modifying the Automatic Stay to Allow Settlement Payment Under Directors and

Officers Insurance Policy to Settle the Equity/Debt Class Action [ECF No 19850] through the

Court's CM/ECF system upon all registered electronic filers appearing in this case; as well as by,

inter alia, sending true copies by electronic mail upon the parties set forth in Exhibit A and/or by

faxing true copies to the fax numbers provided by the parties set forth in Exhibit B.

Dated: September 12, 2011

/s/ Julian Pereira

Julian Pereira

EXHIBIT A

By Electronic Mail

aaaronson@dilworthlaw.com aalfonso@willkie.com abraunstein@riemerlaw.com acaton@kramerlevin.com acker@chapman.com adam.brezine@hro.com adarwin@nixonpeabody.com Adiamond@DiamondMcCarthy.com aeckstein@blankrome.com aentwistle@entwistle-law.com afriedman@irell.com agbanknewyork@ag.tn.gov aglenn@kasowitz.com agold@herrick.com ahammer@freebornpeters.com aisenberg@saul.com akantesaria@oppenheimerfunds.com alum@ftportfolios.com amarder@msek.com AMcMullen@BoultCummings.com amenard@tishmanspeyer.com Andrew.Brozman@cliffordchance.com andrew.lourie@kobrekim.com angelich.george@arentfox.com ann.reynaud@shell.com anthony_boccanfuso@aporter.com aoberry@bermanesq.com aostrow@beckerglynn.com apo@stevenslee.com aquale@sidley.com araboy@cov.com arahl@reedsmith.com arheaume@riemerlaw.com arlbank@pbfcm.com arosenblatt@chadbourne.com arthur.rosenberg@hklaw.com arwolf@wlrk.com aseuffert@lawpost-nyc.com

ashaffer@mayerbrown.com

ashmead@sewkis.com

asnow@ssbb.com

atrehan@mayerbrown.com

aunger@sidley.com

austin.bankruptcy@publicans.com

avenes@whitecase.com

azylberberg@whitecase.com

bankr@zuckerman.com

bankruptcy@goodwin.com

bankruptcy@morrisoncohen.com

bankruptcy@ntexas-attorneys.com

bankruptcymatters@us.nomura.com

barbra.parlin@hklaw.com

bbisignani@postschell.com

bcarlson@co.sanmateo.ca.us

bdk@schlamstone.com

bguiney@pbwt.com

bill.freeman@pillsburylaw.com

bkmail@prommis.com

bmanne@tuckerlaw.com

BMiller@mofo.com

boneill@kramerlevin.com

Brian.Corey@greentreecreditsolutions.com

brosenblum@jonesday.com

broy@rltlawfirm.com

bstrickland@wtplaw.com

btrust@mayerbrown.com

bturk@tishmanspeyer.com

bwolfe@sheppardmullin.com

bzabarauskas@crowell.com

cahn@clm.com

calbert@reitlerlaw.com

canelas@pursuitpartners.com

carol.weinerlevy@bingham.com

cbelisle@wfw.com

cbelmonte@ssbb.com

cbrotstein@bm.net

cgoldstein@stcwlaw.com

chammerman@paulweiss.com

chardman@klestadt.com

charles@filardi-law.com charles_malloy@aporter.com chipford@parkerpoe.com chris.donoho@lovells.com christopher.schueller@bipc.com clarkb@sullcrom.com clynch@reedsmith.com cmontgomery@salans.com cohenr@sewkis.com colea@gtlaw.com cousinss@gtlaw.com cp@stevenslee.com cpappas@dilworthlaw.com craig.goldblatt@wilmerhale.com crmomjian@attorneygeneral.gov cs@stevenslee.com csalomon@beckerglynn.com cschreiber@winston.com cshore@whitecase.com cshulman@sheppardmullin.com ctatelbaum@adorno.com cwalsh@mayerbrown.com cward@polsinelli.com cweber@ebg-law.com cweiss@ingramllp.com dallas.bankruptcy@publicans.com daniel.guyder@allenovery.com dave.davis@isgria.com david.bennett@tklaw.com david.crichlow@pillsburylaw.com david.heller@lw.com david.seligman@kirkland.com davids@blbglaw.com davidwheeler@mvalaw.com dbalog@intersil.com dbarber@bsblawyers.com dbaumstein@whitecase.com dbesikof@loeb.com dcimo@gjb-law.com dcoffino@cov.com dcrapo@gibbonslaw.com

ddavis@paulweiss.com ddrebsky@nixonpeabody.com ddunne@milbank.com deggermann@kramerlevin.com deggert@freebornpeters.com demetra.liggins@tklaw.com deryck.palmer@cwt.com dfelder@orrick.com dflanigan@polsinelli.com dgrimes@reedsmith.com dhayes@mcguirewoods.com dheffer@foley.com diconzam@gtlaw.com djoseph@stradley.com dkleiner@velaw.com dkozusko@willkie.com dlemay@chadbourne.com dlipke@vedderprice.com dludman@brownconnery.com dmcguire@winston.com dmurray@jenner.com dneier@winston.com dodonnell@milbank.com dove.michelle@dorsey.com dowd.mary@arentfox.com dpegno@dpklaw.com draelson@fisherbrothers.com dravin@wolffsamson.com drose@pryorcashman.com drosenzweig@fulbright.com drosner@goulstonstorrs.com drosner@kasowitz.com dshaffer@wtplaw.com dshemano@pwkllp.com dspelfogel@foley.com dtatge@ebglaw.com dwdykhouse@pbwt.com dwildes@stroock.com dworkman@bakerlaw.com easmith@venable.com echang@steinlubin.com

ecohen@russell.com efleck@milbank.com efriedman@friedumspring.com egeekie@schiffhardin.com eglas@mccarter.com ehollander@whitecase.com ekbergc@lanepowell.com elevin@lowenstein.com eli.mattioli@klgates.com ellen.halstead@cwt.com emerberg@mayerbrown.com eobrien@sbchlaw.com erin.mautner@bingham.com eschaffer@reedsmith.com eschwartz@contrariancapital.com esmith@dl.com etillinghast@sheppardmullin.com ezujkowski@emmetmarvin.com ezweig@optonline.net fbp@ppgms.com feldsteinh@sullcrom.com ffm@bostonbusinesslaw.com fhyman@mayerbrown.com fishere@butzel.com francois.janson@hklaw.com fsosnick@shearman.com fyates@sonnenschein.com gabriel.delvirginia@verizon.net gbray@milbank.com george.davis@cwt.com geraci@thalergertler.com ggitomer@mkbattorneys.com giddens@hugheshubbard.com gkaden@goulstonstorrs.com glenn.siegel@dechert.com gmoss@riemerlaw.com gravert@mwe.com gspilsbury@jsslaw.com guzzi@whitecase.com harrisjm@michigan.gov harveystrickon@paulhastings.com hbeltzer@mayerbrown.com

heidi@crumbielaw.com

heim.steve@dorsey.com

heiser@chapman.com

hollace.cohen@troutmansanders.com

holsen@stroock.com

howard.hawkins@cwt.com

hseife@chadbourne.com

hsnovikoff@wlrk.com

icatto@mwe.com

igoldstein@dl.com

ilevee@lowenstein.com

info2@normandyhill.com

ira.herman@tklaw.com

isgreene@hhlaw.com

israel.dahan@cwt.com

iva.uroic@dechert.com

jaclyn.genchi@kayescholer.com

jacobsonn@sec.gov

james.mcclammy@dpw.com

james.sprayregen@kirkland.com

jamestecce@quinnemanuel.com

jamie.nelson@dubaiic.com

jar@outtengolden.com

jason.jurgens@cwt.com

jay.hurst@oag.state.tx.us

jay@kleinsolomon.com

Jbecker@wilmingtontrust.com

jbeemer@entwistle-law.com

jbeiers@co.sanmateo.ca.us

jbird@polsinelli.com

jbromley@cgsh.com

jcarberry@cl-law.com

jchristian@tobinlaw.com

Jdrucker@coleschotz.com

jdyas@halperinlaw.net

jean-david.barnea@usdoj.gov

jeanites@whiteandwilliams.com

jeannette.boot@wilmerhale.com

jeff.wittig@coair.com

jeffrey.sabin@bingham.com

jeldredge@velaw.com

jen.premisler@cliffordchance.com

jennifer.demarco@cliffordchance.com

jennifer.gore@shell.com

jeremy.eiden@state.mn.us

jfalgowski@reedsmith.com

iflaxer@golenbock.com

jfox@joefoxlaw.com

jfreeberg@wfw.com

jg5786@att.com

igarrity@shearman.com

jgenovese@gjb-law.com

jguy@orrick.com

jherzog@gklaw.com

jhiggins@fdlaw.com

jhorgan@phxa.com

jhuggett@margolisedelstein.com

jhuh@ffwplaw.com

jim@atkinslawfirm.com

jjoyce@dresslerpeters.com

jjtancredi@daypitney.com

jjureller@klestadt.com

jkehoe@btkmc.com

ilamar@maynardcooper.com

ilawlor@wmd-law.com

jlee@foley.com

jlevitin@cahill.com

ilipson@crockerkuno.com

iliu@dl.com

jlovi@steptoe.com

jlscott@reedsmith.com

jmaddock@mcguirewoods.com

jmazermarino@msek.com

jmcginley@wilmingtontrust.com

jmelko@gardere.com

jmerva@fult.com

jmmurphy@stradley.com

jmr@msf-law.com

jnm@mccallaraymer.com

john.monaghan@hklaw.com

john.rapisardi@cwt.com

john@crumbielaw.com

joli@crlpc.com

jorbach@hahnhessen.com

Joseph.Cordaro@usdoj.gov

joshua.dorchak@bingham.com

jowen769@yahoo.com

jowolf@law.nyc.gov

joy.mathias@dubaiic.com

JPintarelli@mofo.com

jporter@entwistle-law.com

jprol@lowenstein.com

jrabinowitz@rltlawfirm.com

jrsmith@hunton.com

jschwartz@hahnhessen.com

jsheerin@mcguirewoods.com

jshickich@riddellwilliams.com

jsmairo@pbnlaw.com

jstoll@mayerbrown.com

jsullivan@mosessinger.com

jtimko@shutts.com

jtougas@mayerbrown.com

judy.morse@crowedunlevy.com

jwallack@goulstonstorrs.com

jwang@sipc.org

jwcohen@daypitney.com

jweiss@gibsondunn.com

jwest@velaw.com

jwh@njlawfirm.com

karen.wagner@dpw.com

KDWBankruptcyDepartment@kelleydrye.com

keckhardt@hunton.com

keith.simon@lw.com

Ken.Coleman@allenovery.com

ken.higman@hp.com

kerry.moynihan@hro.com

kgwynne@reedsmith.com

kiplok@hugheshubbard.com

kkelly@ebglaw.com

klyman@irell.com

kmayer@mccarter.com

kobak@hugheshubbard.com

korr@orrick.com

KOstad@mofo.com

kovskyd@pepperlaw.com

kpiper@steptoe.com

kressk@pepperlaw.com

KReynolds@mklawnyc.com

krosen@lowenstein.com

kuehn@bragarwexler.com

kurt.mayr@bgllp.com

lacyr@sullcrom.com

Landon@StreusandLandon.com

lathompson@co.sanmateo.ca.us

lawallf@pepperlaw.com

lberkoff@moritthock.com

Lee.Stremba@troutmansanders.com

lgranfield@cgsh.com

lhandelsman@stroock.com

linda.boyle@twtelecom.com

lisa.ewart@wilmerhale.com

lisa.kraidin@allenovery.com

LJKotler@duanemorris.com

lmarinuzzi@mofo.com

Lmay@coleschotz.com

lmcgowen@orrick.com

lml@ppgms.com

lnashelsky@mofo.com

loizides@loizides.com

lromansic@steptoe.com

lscarcella@farrellfritz.com

lschweitzer@cgsh.com

lthompson@whitecase.com

lubell@hugheshubbard.com

lwhidden@salans.com

mabrams@willkie.com

MAOFILING@CGSH.COM

Marc.Chait@SC.com

margolin@hugheshubbard.com

mark.deveno@bingham.com

mark.ellenberg@cwt.com

mark.houle@pillsburylaw.com

mark.sherrill@sutherland.com

martin.davis@ots.treas.gov Marvin.Clements@ag.tn.gov matt@willaw.com matthew.klepper@dlapiper.com maustin@orrick.com max.polonsky@skadden.com mbenner@tishmanspeyer.com mberman@nixonpeabody.com mbienenstock@dl.com mbossi@thompsoncoburn.com mcademartori@sheppardmullin.com mccombst@sullcrom.com mcordone@stradley.com mcto@debevoise.com mdorval@stradley.com melorod@gtlaw.com meltzere@pepperlaw.com metkin@lowenstein.com mfeldman@willkie.com mgordon@briggs.com mgreger@allenmatkins.com mh1@mccallaraymer.com mhopkins@cov.com michael.frege@cms-hs.com michael.kelly@monarchlp.com michael.kim@kobrekim.com michael.reilly@bingham.com millee12@nationwide.com miller@taftlaw.com mimi.m.wong@irscounsel.treas.gov mitchell.ayer@tklaw.com mjacobs@pryorcashman.com mjedelman@vedderprice.com MJR1@westchestergov.com mkjaer@winston.com mlahaie@akingump.com MLandman@lcbf.com mlynch2@travelers.com mmendez@hunton.com mmooney@deilylawfirm.com mmorreale@us.mufg.jp

mneier@ibolaw.com monica.lawless@brookfieldproperties.com mpage@kelleydrye.com mprimoff@kayescholer.com mpucillo@bermanesq.com mrosenthal@gibsondunn.com mruetzel@whitecase.com mschimel@sju.edu mshiner@tuckerlaw.com msiegel@brownrudnick.com mspeiser@stroock.com mstamer@akingump.com mvenditto@reedsmith.com mwarren@mtb.com ncoco@mwe.com neal.mann@oag.state.ny.us ned.schodek@shearman.com neilberger@teamtogut.com newyork@sec.gov nfurman@scottwoodcapital.com Nherman@morganlewis.com nissay_10259-0154@mhmjapan.com nlepore@schnader.com notice@bkcylaw.com oipress@travelers.com omeca.nedd@lovells.com otccorpactions@finra.org paronzon@milbank.com patrick.oh@freshfields.com paul.turner@sutherland.com pbattista@gjb-law.com pbosswick@ssbb.com pdublin@akingump.com peisenberg@lockelord.com peter.gilhuly@lw.com peter.macdonald@wilmerhale.com peter.simmons@friedfrank.com peter@bankrupt.com pfeldman@oshr.com phayden@mcguirewoods.com pmaxcy@sonnenschein.com

ppascuzzi@ffwplaw.com ppatterson@stradley.com psp@njlawfirm.com ptrostle@jenner.com pwright@dl.com r.stahl@stahlzelloe.com raj.madan@bingham.com rajohnson@akingump.com ramona.neal@hp.com ranjit.mather@bnymellon.com rbeacher@pryorcashman.com rbyman@jenner.com rdaversa@orrick.com relgidely@gjb-law.com rfleischer@pryorcashman.com rfrankel@orrick.com rfriedman@silvermanacampora.com rgmason@wlrk.com rgraham@whitecase.com rhett.campbell@tklaw.com richard.lear@hklaw.com richard.levy@lw.com richard.tisdale@friedfrank.com richard@rwmaplc.com ritkin@steptoe.com RJones@BoultCummings.com rleek@HodgsonRuss.com RLevin@cravath.com rmatzat@hahnhessen.com rnetzer@willkie.com robert.bailey@bnymellon.com robert.dombroff@bingham.com

robert.malone@dbr.com Robert.yalen@usdoj.gov robertdakis@quinnemanuel.com Robin.Keller@Lovells.com roger@rnagioff.com ronald.silverman@bingham.com

robert.henoch@kobrekim.com

rqureshi@reedsmith.com rreid@sheppardmullin.com rroupinian@outtengolden.com

rrussell@andrewskurth.com

rterenzi@stcwlaw.com

RTrust@cravath.com

russj4478@aol.com

rwasserman@cftc.gov

rwyron@orrick.com

s.minehan@aozorabank.co.jp

sabin.willett@bingham.com

sabramowitz@velaw.com

sagolden@hhlaw.com

Sally.Henry@skadden.com

sandyscafaria@eaton.com

Sara.Tapinekis@cliffordchance.com

scargill@lowenstein.com

schannej@pepperlaw.com

Schepis@pursuitpartners.com

schnabel.eric@dorsey.com

schristianson@buchalter.com

schwartzmatthew@sullcrom.com

scottshelley@quinnemanuel.com

scousins@armstrongteasdale.com

sdnyecf@dor.mo.gov

sehlers@armstrongteasdale.com

sfelderstein@ffwplaw.com

sfineman@lchb.com

sfox@mcguirewoods.com

sgordon@cahill.com

sgubner@ebg-law.com

shannon.nagle@friedfrank.com

sharbeck@sipc.org

shari.leventhal@ny.frb.org

shgross5@yahoo.com

sidorsky@butzel.com

slerner@ssd.com

slevine@brownrudnick.com

SLoden@DiamondMcCarthy.com

smayerson@ssd.com

smillman@stroock.com

smulligan@bsblawyers.com

snewman@katskykorins.com

sory@fdlaw.com spiotto@chapman.com splatzer@platzerlaw.com squigley@lowenstein.com SRee@lcbf.com sselbst@herrick.com sshimshak@paulweiss.com sskelly@teamtogut.com ssusman@susmangodfrey.com steele@lowenstein.com stephen.cowan@dlapiper.com steve.ginther@dor.mo.gov steven.troyer@commerzbank.com steven.wilamowsky@bingham.com Streusand@StreusandLandon.com susan.schultz@newedgegroup.com susheelkirpalani@quinnemanuel.com swolowitz@mayerbrown.com szuch@wiggin.com tannweiler@greerherz.com tarbit@cftc.gov tbrock@ssbb.com tdewey@dpklaw.com tduffy@andersonkill.com teresa.oxford@invescoaim.com TGoren@mofo.com thaler@thalergertler.com thomas.califano@dlapiper.com thomas.ogden@dpw.com Thomas_Noguerola@calpers.ca.gov timothy.brink@dlapiper.com timothy.palmer@bipc.com tjfreedman@pbnlaw.com tkarcher@dl.com tkiriakos@mayerbrown.com tlauria@whitecase.com tmacwright@whitecase.com tmayer@kramerlevin.com tnixon@gklaw.com toby.r.rosenberg@irscounsel.treas.gov tony.davis@bakerbotts.com

tslome@msek.com ttracy@crockerkuno.com twheeler@lowenstein.com ukreppel@whitecase.com vdagostino@lowenstein.com Villa@StreusandLandon.com vmilione@nixonpeabody.com vrubinstein@loeb.com walter.stuart@freshfields.com wanda.goodloe@cbre.com WBallaine@lcbf.com wbenzija@halperinlaw.net wcurchack@loeb.com wfoster@milbank.com william.m.goldman@dlapiper.com wiltenburg@hugheshubbard.com wisotska@pepperlaw.com wk@pwlawyers.com wmckenna@foley.com woconnor@crowell.com wsilverm@oshr.com wswearingen@llf-law.com wtaylor@mccarter.com wzoberman@bermanesq.com yamashiro@sumitomotrust.co.jp YUwatoko@mofo.com harvey.miller@weil.com jacqueline.marcus@weil.com lori.fife@weil.com richard.krasnow@weil.com robert.lemons@weil.com jgreenbaum@sillscummis.com rjcleary@proskauer.com dspears@spearsimes.com mchepiga@stblaw.com gary.dixon@troutmansanders.com stacey.mcgraw@troutmansanders.com meredith.werner@troutmansanders.com stephen.davidson@dlapiper.com miles.norton@dlapiper.com wsmith@wileyrein.com mmartin@wileyrein.com kmelvin@wileyrein.com

arthur.washington@mendes.com pamela.passarello@mendes.com edward.kirk@clydeco.us allison.calkins@clydeco.us lgalowich@clausen.com dstandish@wileyrein.com thomas.gever@baileycavalieri.com robert.elbin@baileycavalieri.com jhuberty@wwmlawyers.com wzeller@wwmlawyers.com ofarashahi@batescarey.com cmadden@batescarey.com mjbarry@damato-lynch.com ccasavant@damato-lynch.com mccarrickj@whiteandwilliams.com pessom@whiteandwilliams.com simnowitzd@whiteandwilliams.com jonathan.meer@wilsonelser.com scott.schaffer@wilsonelser.com david.scheiffer@wilsonelser.com alicia.santocki@wilsonelser.com rnovack@bressler.com rhorkovich@andersonkill.com tduffy@andersonkill.com dnolan@andersonkill.com wmaher@wmd-law.com mledley@wmd-law.com krasner@whafh.com levine@whafh.com rifkin@whafh.com guiney@whafh.com tjmckenna@gaineyandmckenna.com tjmlaw2001@yahoo.com ronen@sarrafgentile.com joseph@sarrafgentile.com rizard@izardnobel.com mkindall@izardnobel.com info@mk-llc.com

EXHIBIT B

By Facsimile

Notice Party	<u>Attention</u>	Fax Number
Office of the US Trustee	Tracy Hope Davis, Esq; Elisabetta G Gasparini, Esq; Andrea B. Schwart, Esq	212-668-2255
Assistant United States Attorney, SDNY	Robert Yalen, Esq	212-637-2717
Internal Revenue Service Special Prodecures Branch	District Director	212-436-1931
Troutman Sanders LLP	Gary Dixon; Stacey L McGraw; Meredith E Werner, Counsel to XL Specialty Insurance Co.	202-274-2994
DLA Piper US LLP	Stephen P. Davidson; Miles D. Norton, Counsel to Federal Insurance Co.	212-884-8456
Wiley Rein LLP	William E. Smith; Mary Catherine Martin; Kimberly Melvin, Counsel to Continental Casualty Co.; Daniel J. Standish; Mary Catherine Martin; Kimberly Melvin, Counsel to U.S. Specialty Insurance Co.	202-719-7049
Mendes & Mount, LLP	Arthur Washington; Pamela M. Passarello, Counsel to 2007-2008 Policy Insurers	212-261-8750
Clyde & Co. US LLP	Edward J. ("Ned") Kirk; Allison Calkins, Counsel to ACE Global Markets	212-710-3950
Clausen Miller, PC	Lee Ann S. Galowich, Counsel to 2008-2009 Policy Period	312-606-7777
Bailey Cavalieri LLC	Thomas E. Geyer; Robert Eblin, Counsel to Zurich American Insurance Co.; Thomas E. Geyer; Robert Eblin, Counsel to St. Paul Mercury Insurance Co.; Thomas E. Geyer; Robert Eblink, Counsel to ARCH Insurance Co.; Thomas E. Geyer, Robert Eblin, Counsel to RSUI Indemnity Company	614-221-0479

Walker Wilcox Matousek LLP	James Huberty; Paul F. Matousek; William Zeller, Counsel to ACE Bermuda Insurance Ltd.	312-244-6800/6801
Bates & Carey LLP	Ommid C. Farashahi; Charles Madden, Counsel to AXIS Reinsurance Co.	312-762-3200
D'Amato & Lynch, LLP	Mary Jo Barry; Catherine Casavant, Counsel to Liberty Mutual Insurance Co.	212-269-3559
White and Williams LLP	John F. McCarrick; Maurice Pesso; Daniel H. Simnowitz, Counsel to Allied World Assurance Co., Ltd.	212-244-6200
Wilson Elser Moskowitz Edelman & Dicker LLP	Jonathan Meer; Scott Schaffer; David Schiefer, Counsel to Endurance Specialty Insurance, Ltd.	212-490-3038
Bressler, Amery & Ross	Robert Novack, Counsel to Illinois National Insurance Co.; Robert Novack, Counsel to Chartis Select Insurance Co.	973-514-1660
Wilson Elser Moskowitz Edelman & Dicker LLP	Alicia Silver Santocki, Counsel to AXIS Specialty Limited	914-323-7001
Bernstein Litowitz Berger and Grossman LLP	David R. Stickney Esq.	858-793-0323
Anderson Kill & Olick, P.C.	Robert M. Horkovich, Todd Duffy, Dennis Nolan	212-278-1733
Wollmuth Maher & Deutsch LLP	William Maher, Michael Ledley	212-382-0050
Wolf Haldenstein Adler Freeman & Herz LLP	Daniel Krasner, Eric Levine, Mark Rifkin, Matthew Guiney	212-545-4653
Gainey & McKenna	Thomas J. McKenna	212-983-0383
Sarraf Gentile LLP	Ronen Sarraf, Joseph Gentile	212-918-7967
Izard Nobel LLP	Robert Izard, Mark Kindall	860-493-6290

Major Khan LLC	Major Khan	646-546-5755
Millberg LLP	Lori Feldman, Arvid Khurana, Sara Fuks, Jennifer Sosa	212-868-1229
Zimmerman Reed	Carolyn Anderson, Kirsten Hedberg	612-341-0844
Lockridge Grindal Nauen P.L.L.P.Harwood Feffer LLP	Gregg Fishbein	612-339-0981
Harwood Feffer LLP	Robert Harwood	212-753-3630
Pomerantz Haudek Block Grossman & Gross LLP	H. Adam Prussin, Fei-Lu Qian	212-661-8665
Jaroslawicz & Jaros	Jaroslawicz & Jaros	212-227-5090

EXHIBIT C

By First Class Mail

Internal Revenue Service
Office of Chief Counsel
Attn: Toby R. Rosenberg
33 Maiden Lane, 14th Floor
New York, NY 10038
TOBY.R.ROSENBERG@IRSCOUNSEL.TREAS.GOV;
MIMI.M.WONG@IRSCOUNSEL.TREAS.GOV

Internal Revenue Service Special Procedures Branch Attn: District Director 290 Broadway New York, NY 10007 FAX: 212-436-1931

Assistant United States Attorney, SDNY Attn: Robert Yalen, Esq. 86 Chambers Street, 3rd Floor New York, NY 10007 FAX: 212-637-2717, 212-637-2686 ROBERT.YALEN@USDOJ.GOV

James Huberty
Paul F. Matousek
William Zeller
Walker Wilcox Matousek LLP
225 W. Washington Street
Chicago, IL 60606
312-244-6778
jhuberty@wwmlawyers.com
wzeller@wwmlawyers.com